

LAW
concerning the organisation and functioning of the statistical system
of international trade in goods

The **Parliament of Romania** adopts the present law.

Chapter 1
General provisions

Art.1 – (1) The present law regulates the legal framework for the organisation and functioning of the statistical system of international trade, with the aim of producing statistics on the trading of goods between Romania and the other EU Member States and the trading between Romania and non-EU Member States, according to Regulation (EC) No 638/2004 of the European Parliament and Council on Community statistics relating to the trading of goods between Member States, abrogating Council Regulation No 3330/1991, published in the Official Journal of the European Union L102/7.4.2004 and Regulation (EC) No 1172/1995 of the European Council on statistics relating to the trading of goods of the Community and its Member States with non-member countries, published in the Official Journal of the European Union L118/25.05.1995.

(2) The statistical system of intra-Community trade of goods is hereinafter called the Intrastat statistical system, and the statistical system of trade with non-EU Member States is called the Extrastat statistical system.

(3) The total value of international trade of goods is established by summing up the values of trade resulted from the Intrastat and Extrastat systems.

Chapter 2
Tasks and organisation

Art.2 – The statistics on international trade of goods are produced by the National Institute of Statistics, in collaboration with the Ministry of Public Finance.

Art.3 – The National Institute of Statistics has the following tasks as regards the production of international trade statistics:

- a) applies the EU and national legislation in the field of international trade statistics;
- b) designs the national system of indicators and draws up the methodologies and norms used in the field of international trade statistics, which are approved by Order of the President of the National Institute of Statistics;

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- c) harmonises the concepts, definitions and the methodology for the calculation of the Intrastat and Extrastat indicators with the ones used in the European Statistical System;
- d) designs and updates the Intrastat statistical declaration and the methods of collecting information on intra-Community trade;
- e) draws up the norms for filling in the Intrastat declaration and updates them whenever necessary;
- f) publishes in the Official Journal of Romania, part I, the norms for filling in the Intrastat declaration, approved by Order of the President of the National Institute of Statistics;
- g) organises the Intrastat statistical survey in order to obtain information on intra-Community trade of goods;
- h) creates the system for the management of the Intrastat Statistical Register of the economic operators that are registered for VAT purposes and perform intra-Community trade activities, and permanently updates it based on the information provided by the Ministry of Public Finance;
- i) sets the value thresholds for each flow, i.e. arrivals and dispatches, with a view to collecting information from the economic operators within the Intrastat statistical system, in accordance with the EU requirements in the field;
- j) annually publishes in the Official Journal of Romania, part I, and sends to Eurostat the value thresholds for the Intrastat statistical survey that were set in relation to the two flows, i.e. arrivals and dispatches, respectively;
- k) provides technical and methodological assistance to economic operators in filling in the Intrastat statistical declaration and transmitting it to the National Institute of Statistics;
- l) monthly receives the Intrastat statistical declarations from the data providers;
- m) monthly checks, processes and validates the information from the Intrastat statistical declarations;
- n) monthly receives, processes and manages the data from the statistical declarations for the Extrastat system (data provided by the Ministry of Public Finance);
- o) receives, processes and manages the information provided by the Ministry of Public Finance on the economic operators that perform intra-Community trade activities, from the “VAT Deduction” form (on a monthly basis) and from the “Recapitulative Declaration” regarding the system of exchange of information on VAT (on a quarterly basis);
- p) performs periodic revisions of international trade data in accordance with the requirements of the EU regulations in the field;
- q) monthly produces and disseminates statistical data on international trade;
- r) transmits to Eurostat international trade data in keeping with the structure and within the deadlines established according to the European regulations in force;
- s) ensures the quality of statistical data on international trade in accordance with the European regulations in force.

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Art.4 – (1) The Ministry of Public Finance has the following tasks as regards the production of foreign trade statistics:

a) provides the necessary framework for collecting tax information according to the requirements of the EU legislation in the field of intra-Community trade;

b) informs the economic operators registered for VAT purposes on the obligations they have as providers of Intrastat information;

c) monthly transmits to the National Institute of Statistics information from the “VAT Deduction” form for each economic operator who declares that, during the reference period, he delivered goods to EU Member States or received goods from EU Member States;

d) monthly transmits to the National Institute of Statistics aggregate data on the statistics of the Extrastat system and detailed information from the customs declarations for each economic operator that, during the reference month, imports and/or exports goods from/to countries other than EU Member States, as well as revised data for the previous months;

e) quarterly transmits to the National Institute of Statistics information from the “Recapitulative Declaration” for each economic operator who performs intra-Community trade activities during the reference quarter;

f) informs the National Institute of Statistics on any changes it intends to make in the current tax legislation concerning the intra-Community trading of goods.

g) provides the necessary resources for the production of international trade statistics.

Art.5 – (1) The regulations on the communication of information between the National Institute of Statistics and the Ministry of Public Finance are established through agreements.

(2) The information communicated by the Ministry of Public Finance is used by the National Institute of Statistics in accordance with the confidentiality rules set by the Ministry of Public Finance.

Chapter 3

Obligations of economic operators in terms of providing Intrastat statistical information

Art.6 - (1) The economic operators registered in Romania for VAT purposes who deliver goods to another EU State Member or receive goods from another EU State Member are responsible, according to EU regulations, for providing Intrastat statistical information.

(2) The obligation to provide Intrastat statistical information lies with the economic operators registered in Romania for VAT purposes that perform intra-Community trade activities whose value exceeds a certain threshold set annually and separately for the two flows (i.e. arrivals and dispatches) by the National Institute of Statistics.

(3) The economic operators registered in Romania for VAT purposes who perform intra-Community trade activities have the obligation to know the value thresholds

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annually set by the National Institute of Statistics in order to provide Intrastat statistical information on the two flows, namely arrivals and dispatches;

(4) The economic operators who supply Intrastat statistical information separately declare the arrivals and dispatches of goods according to the provisions of the EU regulations concerning intra-Community trade statistics, on the basis of the Intrastat statistical declaration elaborated by the National Institute of Statistics.

(5) The completed Intrastat declaration is monthly submitted to the National Institute of Statistics by the deadline specified in the completion norms.

(6) The reference period considered for filling in the Intrastat declaration is the calendar month during which the intra-Community trade of goods was carried out.

(7) The Intrastat declaration is to be submitted in electronic format using the IT applications for data transmission made available to the economic operators free of charge by the National Institute of Statistics or data files whose structure must comply with the specifications of the National Institute of Statistics.

Chapter 4

Statistical confidentiality

Art.7 – The statistical data on international trade submitted by each economic operator are only employed for statistical purposes and cannot be used as evidence in court or for determining the VAT payment obligations.

Art.8 – The statistical data on Romania's international trade, broken down by goods and countries, are disseminated in accordance with the EU regulations in the field of international trade statistics.

Art.9 – (1) The economic operators who provide data on international trade may ask the National Institute of Statistics to ensure that the data which allow their direct or indirect identification are disseminated complying with the principles of statistical confidentiality.

(2) The request of the economic operators must specify the time period during which the request will be applied, the goods for which confidentiality is requested, the flows corresponding to the transactions of goods for which confidentiality is requested.

Chapter 5

Sanctions for not meeting the obligations to provide Intrastat statistical information

Art.10 – (1) The following acts committed by the providers of Intrastat statistical information are deemed to constitute contraventions, unless they have been perpetrated under such circumstances as to be considered offences according to criminal law:

- a) refusal to submit the statistical data requested;
- b) delays in data submission;

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- c) communication of erroneous or incomplete data;
- d) refusal to provide the persons authorised by the executive management of the National Institute of Statistics with the documents and records necessary for checking statistical data;
- e) non-enforcement of the measures set out by the National Institute of Statistics in notices and reports ascertaining the contravention.

(2) The contraventions provided for at paragraph (1) are punished with a fine ranging from RON 7500 to RON 15000

(3) The fines provided for in paragraph (2) also apply to legal persons.

(4) The ascertainment of the contraventions provided for at paragraph (1) and the enforcement of sanctions are the task of the staff empowered to do this by Order of the President of the National Institute of Statistics.

Art.11 – The provisions of art. 10 are completed by the provisions of Government Ordinance No 2/2001 on the legal regime of contraventions, approved with subsequent changes and additions by the Law no. 180/2002, with its subsequent changes and additions.

Chapter 6

Final and transitory provisions

Art.12 – The present law shall enter into force on the day of Romania's EU accession.

Art.13 – On the day the present law enters into force, Government Decision No 669/2004 concerning the preparation and implementation of the Intrastat statistical system of international trade, published in the Official Journal No 429 of 13 May 2004, shall be abrogated.

This law was adopted by the Romanian Parliament, in compliance with the provisions of article 75 and article 76 paragraph (2) from the Romania Constitution, republished.

PARLIAMENT OF ROMANIA

CHAMBER OF DEPUTIES

SENATE